

NOV 20 2007

U.S. DISTRICT COURT
W. DIST. OF N.C.

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,

Plaintiff,

v.

Civil No. 07cv306

ALEXANDER KLOSEK; BRYAN NOEL;
PINNACLE FINANCIAL AND TRUST
GROUP, INC.; PINNACLE ADVISORS, LLC;
SILVERADO FINANCIAL GROUP, INC.; and
CERTIFIED ESTATE PLANNERS, INC.,

Defendants.

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION
AGAINST BRYAN NOEL**

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction in this matter against Defendant Bryan Noel.

Defendant, Bryan Noel, admits that this Court has jurisdiction over him and over the subject matter of this action.

Defendant consents to the entry, without further notice, of this Final Judgment of Permanent Injunction.

Defendant waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407, 7408.

Defendant waives any right he may have to appeal from the Final Judgment of Permanent Injunction.

Defendant states that he enters into this Final Judgment of Permanent Injunction voluntarily.

Defendant acknowledges that entry of this Final Judgment neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting such taxes, interest, or penalties.

Defendant agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this injunction.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402, 7407, and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the "Code").
2. Bryan Noel is permanently enjoined from preparing or filing, or assisting in preparing or filing federal tax returns for other persons.
3. Bryan Noel is permanently enjoined from advising, counseling, assisting, or instructing anyone about the preparation of a federal tax return.
4. Bryan Noel is permanently enjoined from owning, managing, controlling, working for, or volunteering for a tax-return-preparation business.
5. Bryan Noel is permanently enjoined from representing customers in connection with any matter before the IRS.

6. Bryan Noel is permanently enjoined from organizing, promoting, marketing, or selling any “trust,” tax preparation service, or other plan or arrangement that advises, encourages, or assists taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment of their federal tax liabilities.

7. Bryan Noel is permanently enjoined from causing other persons and entities to understate their federal tax liabilities.

8. Bryan Noel is permanently enjoined from making false statements about the allowance of any deduction or credit, the exclusion of any income, or the securing of any tax benefit by reason of participating in such a plan or arrangement.

9. Bryan Noel is permanently enjoined from encouraging, instructing, advising or assisting others to violate the federal tax laws, including to evade the payment of taxes.

10. Bryan Noel is permanently enjoined from engaging in any other conduct subject to penalty under I.R.C. § 6700; i.e., by making or furnishing, in connection with the organization or sale of a “trust” or tax shelter, entity, plan, or arrangement, a statement the defendant knows or has reason to know to be false or fraudulent as to any material matter under the federal tax laws.

11. Bryan Noel is permanently enjoined from further engaging in any conduct subject to penalty under I.R.C. § 6701, i.e., aiding, assisting, or advising with respect to the preparation or presentation of any portion of a return or other document knowing that such document will result in the understatement of another person’s tax liability, if used.

12. Bryan Noel is permanently enjoined from engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, or any other penalty provision in the Internal Revenue Code.

13. Bryan Noel is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

14. Bryan Noel shall contact by mail all persons for whom he has prepared federal tax returns or assisted in preparing tax returns, and send them a copy of this Final Judgment of Permanent Injunction and a copy of the Complaint, and certify to the Court within eleven days of entry of this Order that he has complied with this provision.

15. Bryan Noel shall provide to the United States a list of everyone for whom he has prepared (or helped to prepare) a federal tax return, and certify to the Court within eleven days of entry of this Order that he has complied with this provision. This list shall include each person's name, address, e-mail address, social security number, telephone number, and the tax year(s) for which a return was prepared.

Consented to by:

Dated: 11/1/07



Bryan Noel
1235 Fifth Avenue West
Hendersonville, North Carolina 28739

Dated: 11/6/07



Olivia Hussey
United States Department of Justice
Tax Division, Ben Franklin Station
P.O. Box 7238
Washington, DC 20044
202-616-1972
202-514-6770 (fax)
Olivia.R.Hussey@usdoj.gov
Attorney for Plaintiff

ORDERED this 20th day of November, 2007.

A handwritten signature in black ink, appearing to read "Lacy H. Thornburg", written over a horizontal line.

United States District Judge

LACY H. THORNBURG